



Ohio Revised Code

Section 505.56 Excise tax on transactions by which lodging is furnished to transient guests.

Effective: June 21, 2002

Legislation: Senate Bill 143 - 124th General Assembly

Subject to the limitation in division (A) of section 5739.08 of the Revised Code, a board of township trustees may by resolution adopted by a majority of the members of the board, levy an excise tax on transactions by which lodging by a hotel is or is to be furnished to transient guests. The board may establish all regulations necessary to provide for the administration and allocation of the tax. All funds arising from such an excise tax shall be deposited in the township treasury and may be expended for any lawful purpose. A board of township trustees shall not levy the tax authorized by this section in any city or village.

As used in this section, "hotel" and "transient guests" have the same meaning as in section 5739.01 of the Revised Code.
